இணைப்பு IV

[177ஆம் பக்கத்தில் இனம் 5 (1)க்கான அடிக் குறிப்பைக் காண்க.]

L.A. BILL No. 52 OF 1972.

(As passed by the Assembly.)

A Bill further to amend the Tamil Nadu District Police Act, 1859.

Be it enacted by the Legislature of the State of Tamil Nadu in the Twenty-third year of the Republic of India as follows :—

1. *Short title.*—This Act may be called the Tamil Nadu District Police (Amendment) Act, 1972.

2. *Amendment of section* 54-*A, Central Act XXIV of* 1859.—In section 54-A of the Tamil Nadu District Police Act, 1859 (Central Act XXIV of 1859) (hereinafter referred to as the principal Act), after the words " extend to any town ", the words " or any other local area in the State " shall be inserted.

3. *Amendment of Schedule, Central Act XXIV of* 1859.—In the Schedule to the principal Act, after the figures " 33 ", the figures " 41 " shall be inserted.

இணைப்பு V

[182ஆம் பக்கத்தில் இனம் 5 (2)க்கான அடிக் குறிப்பைக் காண்க.]

L.A. BILL No. 51 OF 1972.

(As passed by the Assembly.)

A Bill further to amend the Tamil Nadu Urban Land Tax Act, 1966.

Be it enacted by the Legislature of the State of Tamil Nadu in the Twenty-third Year of the Republic of India as follows :—

1. *Short title and commencement.*—(1) This Act may be calledthe Tamil Nadu Urban Land Tax (Amendment) Act, 1972.

(2) It shall be deemed to have come into force on the 1st July 1972.

2. *Insertion of new section 5-B in Tamil Nadu Act* 12 *of* 1966.—In the Tamil Nadu Urban Land Tax Act, 1966 (Tamil Nadu Act 12 of 1966) (hereinafter referred to as the principal Act), after section 5-A, the following section shall be inserted, namely :—

" 5-B. *Special provisions regarding revised rates.*—(1) Notwithstanding anything contained in this Act, the rate of tax under this Act as amended by the Tamil Nadu Urban Land Tax (Amendment) Act, 1972, shall be levied in the area in which this Act is in force, with effect from the 1st day of July 1972.

(2) For the purpose of determining the amount of urban land tax under sub-section (1), the market value as on the date of the commencement of this Act, shall be the basis.

(3) Subject to the provisions of sub-section (2) and the other provisions of this Act, for determining the amount of the urban land tax under sub-section (1), the provisions of this Act shall, as far as may be, apply as they applied to the determination of the amount of urban land tax before the date of the publication of the Tamil Nadu Urban Land Tax (Amendment) Act, 1972, in the *Tamil Nadu Government Gazette* ".

3. *Amendment of section* 7, *Tamil Nadu Act* 12 *of* 1966.—In section 7 of the principal Act, in the proviso, after the expression " publication of such notification ", the expression " or within such further time as the Government may, by notification, specify " shall be added.

4. *Amendment of section* 7-*A*, *Tamil Nadu Act* 12 *of* 1966.—In section 7-A of the principal Act, after the expression " in the *Tamil Nadu Government Gazette* ", the expression " or within such further time as the Government may, by notification, specify " shall be inserted.

5. *Insertion of new section* 7-*B in Tamil Nadu Act* 12 *of* 1966.—In the principal Act, after section 7-A, the following section shall be inserted, namely :—

" 7-B. *Owner of urban land to submit return in certain cases.*—Notwithstanding anything contained in section 7 and in section 7-A, every owner of urban land in the area in which this Act is in force and liable to pay urban land tax shall, within a period of one month from the date of the publication of the Tamil Nadu Urban Land Tax (Amendment) Act, 1972, in the *Tamil Nadu Government Gazette* or within such

further time as the Government may, by notification, specify, furnish to the Assistant Commissioner having jurisdiction a return in respect of each urban land containing the following particulars, namely :—

(a) name of the owner of the urban land ;

(b) the extent of the urban land in the urban area ; and

(c) the name of the division or ward and of the street, survey number and sub-division number of the urban land and other particulars of such urban land, and the provisions of this Act, shall as far as may be, apply in respect of such return as they apply in respect of the return referred to in section 7.".

6. *Amendment of section* 17, *Tamil Nadu Act* 12 *of* 1966.—In section 17 of the principal Act,—

(i) for the expression "notwithstanding anything contained in any other law for the time being in force", the expression "notwithstanding anything contained in any other law for the time being in force made by the Legislature of the State" shall be substituted ;

(ii) after the expression "or other authority", the expression "but subject to any tax or other amount due to the Central Government under any law in force" shall be inserted.

7. *Amendment of section* 26, *Tamil Nadu Act* 12 of 1966.—In section 26 of the principal Act, in sub-section (1), for the expression "twenty-five per centum", the expression "fifty per centum" shall be substituted.

8. *Amendment of section* 28, *Tamil Nadu Act* 12 *of* 1966.—Section 28 of the principal Act shall be renumbered as sub-section (1) thereof and after sub-section (1) as so renumbered, the following sub-sections shall be added, namely :—

"(2) All the provisions of this Act shall, as far as may be, apply to the determination of the urban land tax under sub-section (1) as they apply to the determination of the urban land tax for the first time after the date of the commencement of this Act.

(3) For the purposes of determining the urban land tax under this section—

(a) the reference in section 6 to "the date of the commencement of this Act" shall be construed as a reference to the 1st day of July of the fasli year in which such conversion is effected; and

(*b*) the period of one month referred to in section 7 shall be computed from the date on which such conversion is effected :—

9. *Amendment of section* 29, *Tamil Nadu Act* 12 *of* 1966.—In section 29 of the principal Act, for clause (*h*), the following clause shall be substituted, namely :—

"(*k*) subject to the provisions of this section, any urban land owned by such religious, charitable or philanthropic institutions as the Government may, by notification, specify ;".

10. *Substitution of section 29-A, Tamil Nadu Act* 12 *of* 1966.—For section 29-A of the principal Act, the following sections shall be substituted, namely :—

"29-A. *Exemption from the levy of urban land tax.*—(1) Subject to the provisions of sub-section (2), nothing in this Act shall apply to any owner if the aggregate extent of urban land held by him in any urban area does not exceed two grounds :

Provided that where the aggregate extent of urban land held by any owner during any part of the fasli year exceeds two grounds, but subsequently the extent so held is reduced to two grounds or less than two grounds, such owner shall be liable to pay the urban land tax for that fasli year as if there had been no such reduction.

(2) Where the aggregate extent of urban land held by any owner in any urban area exceeds two grounds, nothing in this Act shall apply to an aggregate extent of two grounds having the lowest market value and the amount of urban land tax shall be determined under this Act in respect of the extent which is in excess of the said two grounds.

29-*B*. *Submission of return when exemption under section* 27 *or* 29 *ceases.*—(1) (*a*) Where any urban land becomes liable for payment of urban land tax by reason of the cancellation or modification of any exemption granted under section 27 ; or

(*b*) Where in respect of any urban land the exemption under section 29 ceases to apply for any reason ;

the amount of urban land tax due in respect of the urban land concerned shall be payable with effect from the fasli year in which the exemption is cancelled or modified, or ceases to apply, as the case may be, and accordingly all the provisions of this Act shall, as far as may be, apply to the determination of the urban land tax in respect of such urban land as they apply to the determination of the urban land tax for the first time after the date of the commencement of this Act.

(2) For the purposes of determining the urban land tax in respect of urban land referred to in sub-section (1)—

(a) the reference in section 6 to "the date of the commencement of this Act" shall be construed as a reference to the 1st day of July of the fasli year in which such exemption is cancelled or modified, or ceases to apply; and

(b) the period of one month referred to in section 7 shall be computed from the date on which such exemption is cancelled or modified, or ceases to apply.".

11. *Omission of section* 44, *Tamil Nadu Act* 12 of 1966.—Section 44 of the principal Act shall be omitted.

12. *Amendment of section* 45, *Tamil Nadu Act* 12 *of* 1966.—In the principal Act, in section 45—

(i) in the heading, the expression "and orders" shall be omitted;

(ii) in sub-section (1), the expression "and all orders made under section 44" shall be omitted;

(iii) in sub-section (2)—

(a) the expression "and every order made under section 44" shall be omitted;

(b) the expression "or order" wherever it occurs shall be omitted.

13. *Substitution of Schedule, Tamil Nadu Act* 12 *of* 1966.—In the principal Act, for the Schedule, the following Schedule shall be substituted, namely :—

THE SCHEDULE.

(*See* Section 5.)

Extent of urban land. (1)	*Rate of tax.* (2)
Where the aggregate extent of urban land held by the owner in any urban area—	
(i) is two grounds or less	Nil.
(ii) exceeds two grounds but does not exceed five grounds.	0·7 per centum of the market value on the extent in excess of two grounds.
(iii) exceeds five grounds but does not exceed ten grounds.	0·8 per centum of the market value on the extent in excess of the two grounds.
(iv) exceeds ten grounds ..	1·0 per centum of the market value on the extent in excess of two grounds.

LEGISLATIVE ASSEMBLY TRUTH ALONE TRIUMPHS

14. *Act to override the provisions of the principal Act.*—The provision of this Act shall have effect notwithstanding anything contained in the principal Act.

I certify that this is a Money Bill.

Fort St. George,
Madras-9.
Dated 15—12—1972.

P. SEENIVASAN,
Deputy Speaker, Tamil Nadu Legislative Assembly.

இணைப்பு VI

[195 ஆம் பக்கத்தில் இனம் 5 (3) க்கான அடிக்குறிப்பைக் காண்க.]

L. A. BILL No. 47 of 1972.

(As passed by the Assembly).

A Bill further to amend the Tamil Nadu District Municipalities Act, 1920.

Be it enacted by the Legislature of the State of Tamil Nadu in the Twenty-third Year of the Republic of India as follows :—

1. *Short title and commencement.*—(1) This Act may be called the Tamil Nadu District Municipalities (Amendment) Act, 1972.

(2) It shall come into force on such date as the State Government may, by notification, appoint.

2. *Amendment of section* 77-*A, Tamil Nadu Act V of* 1920.—In sub-section (2) of section 77-A of the Tamil Nadu District Municipalities Act, 1920 (Tamil Nadu Act V of 1920) (hereinafter referred to as the principal Act), for the expression " subject to the provisions of section 305-A " the expression " subject to the provisions of section 304 " shall be substituted.

3. *Substitution of new section for section* 304, *Tamil Nadu Act V of* 1920.—For section 304 of the principal Act, the following section shall be substituted, namely :—

"304. *Rules and notifications to be placed before the Legislature.*—(1) (*a*) All rules made under sub-section (2) of section 77-A or under section 303 shall be published in the *Tamil Nadu Government Gazette* and, unless they are expressed to come into force on a particular day, shall come into force on the day on which they are so published.

(*b*) All notifications issued under this Act shall, unless they are expressed to come into force on a particular day, come into force on the day on which they are published.